

NATIONAL COMPANY LAW APPELLATE TRIBUNAL, NEW DELHI

Company Appeal (AT) (Insolvency) No. 583 of 2020

IN THE MATTER OF:

Office of the Asst. State Tax Commissioner

...Appellant

Versus

Parthiv Parikh, Resolution Professional & Ors.

...Respondents

Present:

**For Appellant: Mr. Aditya Vijay Kumar, Mr. Aneesh Sadhwani and
Ms. Garima Malhotra, Advocates.**

For Respondents:

O R D E R
(Through Virtual Mode)

21.07.2020: Ms. Garima Malhotra, learned counsel for the Appellant submits that the Appellant had a claim which was not considered by the Interim Resolution Professional during the Corporate Insolvency Resolution Process and when the Adjudicating Authority was approached, Appellant's claim was rejected on 17th March, 2020 on the ground that it would necessitate effecting changes in the Information Memorandum which could not be done as the Resolution Plan had been approved by the Committee of Creditors and was pending approval by the Adjudicating Authority. It is further submitted that immediately after that on 19th March, 2020 application of Resolution Professional under Section 31 of the I&B Code for approval of the Resolution Plan was allowed by the Adjudicating Authority. That is how the instant appeal has been preferred against the order of 19th March, 2020. It is submitted that the Appellant's claim has been left out for no fault on its part.

Let notice be issued upon Respondents. Appellant to provide mobile Nos./*e-mail* address of the Respondents. Notice be issued through *e-mail* or any other available mode. Requisites along with process fee be filed within three days.

Post the appeal 'for admission (after notice)' on **18th August, 2020**.

Implementation of the approved resolution plan shall be subject to the outcome of this appeal.

**[Justice Bansi Lal Bhat]
Acting Chairperson**

**[Dr. Ashok Kumar Mishra]
Member (Technical)**

am/gc